

SANTA FE COUNTY AGRICULTURAL LAND APPLICATION/ tax year_____**PROPERTY OWNER:**_____

please see reverse side

MAILING ADDRESS:_____**LOCATION ID #:** _____**UPC:** _____

(1) Total acreage under agricultural use:_____ (2) Number of acres in Conservation Reserve Program (If applicable):_____

(2) Type of agricultural use: ☐ Grazing ☐ Irrigated Farming ☐ Dry Land Farming

GRAZING LAND	IRRIGATED FARMING	DRYLAND FARMING
NUMBER OF ACRES GRAZED: _____	NUMBER OF ACRES FARMED: _____	NUMBER OF ACRES FARMED: _____
Is land grazed by livestock you own? <input type="checkbox"/> Yes <input type="checkbox"/> No	List crops grown: _____ _____	List crop grown: _____ _____
If "Yes", complete "Livestock Owners Report"	Were crops sold <input type="checkbox"/> Yes <input type="checkbox"/> No	Were crops sold <input type="checkbox"/> Yes <input type="checkbox"/> No
If "No," whose livestock grazes the land? NAME: _____ ADDRESS: _____ Acct # _____	Were crops retained for home consumption? <input type="checkbox"/> Yes <input type="checkbox"/> No	Were crops retained for home consumption? <input type="checkbox"/> Yes <input type="checkbox"/> No
NOTE: THE INDIVIDUAL USING YOUR LAND MUST ASSESS LIVESTOCK IN ORDER FOR YOUR LAND TO BE CLASSIFIED AS "AGRICULTURAL." Please Attach Lease Agreement	If land is leased for farming, provide name and address of lessee below: NAME: _____ ADDRESS: _____ PHONE: _____	If land is leased for farming, provide name and address of lessee below: NAME: _____ ADDRESS: _____ PHONE: _____

(4) Since acquisition, has any portion of the land been split up (i.e., subdivided) and/or sold? ☐ Yes ☐ No
If "Yes," Describe: _____(5) Was the land used for commercial purposes of a non-agricultural character? ☐ Yes ☐ No
If "Yes," Describe: _____(6) Was the land used for recreation purposes? ☐ Yes ☐ No
If "Yes," Describe: _____(7) Is the land being grazed only by horses? ☐ Yes ☐ No If "Yes," check how horses are being used:
☐ for breeding purposes ☐ for pleasure ☐ other _____(8) Does the land have containment? ☐ Yes ☐ No If "Yes" what type: _____(9) Does the land have a water source? ☐ Yes ☐ No If "Yes" what type: _____(10) Does the Agricultural use of land meet minimum size requirements? ☐ Yes ☐ No Land must have 1 acre minimum for farming, 50 acres minimum for Grazing North County, and 80 acres minimum for Grazing South County.

(11) List contiguous property used for agricultural purpose. Property Account number's _____

I (print name: _____) HEREBY SWEAR OR AFFIRM THAT THE INFORMATION PROVIDED ABOVE IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF. I AGREE TO PROVIDE TO THE ASSESSOR, UPON SPECIFIC WRITTEN REQUEST, SPECIFIC INFORMATION FROM MY FEDERAL INCOME TAX RETURNS FOR THE PURPOSE OF DETERMINING THE INCOME DERIVED FROM THE ABOVE-DESCRIBED LANDS FROM THE COMMERCIAL SALE OF AGRICULTURAL PRODUCTS.

SIGNATURE OF OWNER

DATE

TELEPHONE

OFFICE USE ONLY: RECEIVED BY _____ DATE: _____ APPROVED: _____ DENIED: _____ INITIALS: _____

Pics ☐ Aerial ☐ Lease ☐ Interview ☐ Prior use ☐ Federal tax return ☐ minimum acreage ☐

OFFICE OF THE SANTA FE COUNTY ASSESSOR

INSTRUCTIONS:

OWNERS OF LAND WHO WISH THE LAND TO BE CLASSIFIED AS LAND USED PRIMARILY FOR AGRICULTURAL PURPOSES MUST COMPLETE THIS APPLICATION FORM AND RETURN IT TO SANTA FE COUNTY ASSESSOR, 102 GRANT AVE., P.O. BOX 126, SANTA FE, NEW MEXICO 87504-0126 (505) 986-6300 NO LATER THAN THE LAST DAY OF FEBRUARY. FAILURE TO SUBMIT AN APPLICATION BY THIS DEADLINE MAY RESULT IN A PENALTY BEING IMPOSED OF 15% OF THE TAXES DUE ON THE LAND FOR THE CURRENT YEAR.

APPLICATION: I hereby apply to have the following described land valued as LAND USED PRIMARILY FOR AGRICULTURAL PURPOSES pursuant to Section 7-36-20 of the Property Tax Code. (Note: Previously-Issued Notice(s) of Valuation contains Property ID Number(s) and full description of property).

Laws of the State of New Mexico allow a special method to be applied in valuing lands which are determined to be used **primarily for Agricultural purposes**. Such land is valued by the County Assessor at a low valuation, as established by status and regulations. Each year, no later than the last day of February, the property owner must submit to the Assessor for **first time** use an application providing evidence that his/her land was used during the previous year for **bona fide agricultural purposes**: (i.e. that the plants, crops, trees, forest products, orchard crops, livestock, poultry or fish which were produced through use of the land were: (1) Produced for sale or home consumption in whole or in part; or (2) used by others for sale or resale; (3) that such products were used, as feed, seed or breeding stock, to produce other such products which other products were to be held for sale or home consumption or (4) that the land was in a soil conservation program under an agreement with an agency of the federal government). Property owners should be aware, however, that the fact that the land was devoted to agricultural use in the preceding year is not if itself sufficient evidence to support a finding of bona fide agricultural use when there is evidence that the agricultural use was subordinate to another use or purpose of the owner, such as: (1) being subdivided, or being held for speculative land subdivision and sale; (2) being used for commercial purposes of a nonagricultural character; or (3) being used for recreational purposes. In such instances, agricultural classification will be denied. Once an application is made and is approved, the owner does not need to reapply unless there is a change of status of the property in question. Fail to report the change of the use of land such be personally liable for a civil penalty in an amount equal to the greater of twenty-five dollars (\$25) or twenty-five percent of the difference between the property taxes ultimately to be due or originally paid for this tax year or years for which the person failed to make the required report. NMAC 7-36-20.

INSTRUCTION PURSUANT TO 7-36-20. Special method of valuation; land use primarily for agricultural purposes. (1997)

The value of land used primarily for agricultural purposes shall be determined on the basis of the land's capacity to produce agricultural products. When applying for classification of land used primarily for agricultural purposes, the owner of the land bears the burden of demonstrating the land is primarily agricultural; by submitting objective evidence that agricultural products were produced or attempted to be produced through the use of the land.

Evidence of bona fide primary agricultural use of land for the tax year preceding the year for which determination is made of eligibility for the land to be valued under this section creates a presumption that the land is used primarily for agricultural purposes for the current tax year.

"Agricultural Use" means the use of the land for the production of plants, crops, trees, forest products, orchard crops, livestock, poultry or fish, and land that meets the requirements for payment or other compensation pursuant to a soil conservation program under the federal government.

- The owner of land must make application to the county assessor in a tax year in which the valuation method of this section is first claimed to be applicable to the land or in a tax year immediately subsequent to a tax year in which the land was not valued under this section.

Application must be made no later than the last day of February of the tax year.

- Once land is valued under this section, application need not be made in subsequent tax years as long as there is no change in the use of the land. The land will retain its status for property taxation purposes in every succeeding year as land used primarily for agricultural purposes, even if ownership changes.

Landowner's shall report to the county assessor whenever the use of the land changes so that it is no longer being used primarily for agricultural purposes by the last day of February of the tax year immediately following the year in which the change in use occurs; or may be liable for a civil penalty; as per the Property Tax Code.

- A presumption exists that land is not used primarily for agricultural purposes if income from nonagricultural use of the land exceeds the income from agricultural use of the land.
- A homesite is not land used for agricultural purposes and is not to be valued as agricultural land pursuant to Section 7-36-20NMSA 1978. A "homesite" is the site used primarily as a residence, together with any appurtenant lands used for residing on the site.
- Tracts or parcels of land of less than one acre are not considered primarily agricultural unless used for the production of orchard crops, poultry or fish.
- "Agricultural products" as it is used in Section 7-36-20NMSA 1978 means plants, crops, trees, forest products, orchard crops, livestock, wool, mohair, hides, pelts, poultry, fish, dairy products and honey.

NOTICE: All commercial farm equipment reported for depreciation for Federal Income Tax purposes are taxable in the State of New Mexico. Failure to report your equipment to the County Assessor by the last day of February of the tax year may result in penalties and a fine.

NOTICE: All livestock located in the state on January 1 of the tax year shall be valued for property taxation purposes as of January 1, including transient livestock, rodeo stock and race horses located in the state more than twenty days. The owner of livestock is relieved of responsibility if an importation or movement report is made by the New Mexico Livestock Board. Otherwise, Livestock shall be reported by the last day of February.